

AO 440 (Rev. 8/01) Summons in a Civil Action

UNITED STATES DISTRICT COURT

Southern

District of

New York

BODEGA INVESTMENTS, LLC, By And Through
LOUIS P. KREISBERG, Its Tax Matters Partner

SUMMONS IN A CIVIL ACTION

V.

UNITED STATES OF AMERICA

CASE NUMBER:

08 CV 4065
Judge Berman

TO: (Name and address of Defendant)

Commissioner of Internal Revenue
c/o Office of Chief Counsel
Internal Revenue Service
Washington, DC 20224

YOU ARE HEREBY SUMMONED and required to serve on PLAINTIFF'S ATTORNEY (name and address)

Kostelanetz & Fink, LLP
7 World Trade Center
New York, New York 10007
Attn: Brian C. Wille

an answer to the complaint which is served on you with this summons, within 60 days after service of this summons on you, exclusive of the day of service. If you fail to do so, judgment by default will be taken against you for the relief demanded in the complaint. Any answer that you serve on the parties to this action must be filed with the Clerk of this Court within a reasonable period of time after service.

J. MICHAEL McMAHON

CLERK

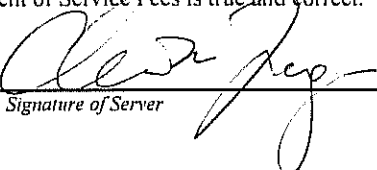
[Signature]

(By) DEPUTY CLERK

APR 30 2008

DATE

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RETURN OF SERVICE		
Service of the Summons and complaint was made by me ⁽¹⁾	DATE 4/30/2008	
NAME OF SERVER (PRINT) Christopher M. Ferguson	TITLE Attorney	
<i>Check one box below to indicate appropriate method of service</i>		
<input type="checkbox"/> Served personally upon the defendant. Place where served: <input type="checkbox"/> Left copies thereof at the defendant's dwelling house or usual place of abode with a person of suitable age and discretion then residing therein. Name of person with whom the summons and complaint were left: <input type="checkbox"/> Returned unexecuted: <input checked="" type="checkbox"/> Other (specify): Service on the United States of America was effected by serving the Commissioner of Internal Revenue, c/o the Office of Chief Counsel by Certified Mail to the address on the Summons pursuant to FRCP 4(i)(1)(C)		
STATEMENT OF SERVICE FEES		
TRAVEL	SERVICES	TOTAL \$0.00
DECLARATION OF SERVER		
I declare under penalty of perjury under the laws of the United States of America that the foregoing information contained in the Return of Service and Statement of Service Fees is true and correct.		
Executed on <u>5/7/2008</u> <div style="text-align: center; font-size: small;">Date</div>	<div style="text-align: center;">  Signature of Server </div> <div style="text-align: center; margin-top: 10px;"> Kostelanetz & Fink, LLP 7 World Trade Center, New York, New York 10007 <div style="text-align: center; font-size: small;">Address of Server</div> </div>	

(1) As to who may serve a summons see Rule 4 of the Federal Rules of Civil Procedure.

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Postage \$ <u>1.99</u> Restricted Fee \$ <u>2.65</u> Return Receipt Fee (Endorsement Required) \$ <u>2.15</u> Restricted Delivery Fee (Endorsement Required) Total Postage & Fees \$ <u>6.79</u>	Postmark Here <div style="text-align: center; font-size: small;">APR 30 2008 09:54</div>
Sent To <u>Comm. of Internal Revenue, Prof. Dept. of Land</u> Street, Apt. No., or PO Box No. <u>Internal Revenue Service</u> City, State, ZIP+4 <u>Washington DC 20224</u>	
PS Form 3800, June 2002 See Reverse for Instructions	